

Amendment No. 1 to HB2411

McCord
Signature of Sponsor

AMEND Senate Bill No. 2378

House Bill No. 2411*

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Chapter 2 of the Private Acts of 1981, as amended by Chapter 196 of the Private Acts of 1984, Chapter 135 of the Private Acts of 1991, Chapter 44 of the Private Acts of 1997, Chapter 32 of the Private Acts of 2001, Chapter 44 of the Private Acts of 2003, and any other acts amendatory thereto, is amended by deleting Section 2 in its entirety and by substituting instead the following:

Section 2. The legislative body of Polk County is hereby authorized to impose an amusement fee or to levy a privilege tax on the privilege of a consumer participating in the amusement of commercial whitewater rafting or other events or activities conducted upon the Ocoee River for recreational purposes, but may not impose a fee and levy a tax on such events or activities. Such privilege tax or amusement fee imposed is a fee upon the consumer enjoying the amusement, and is to be collected and distributed as provided in this act. The tax or fee shall not be imposed upon employees and bona fide trainees of the operator providing the amusement.

The rate of such tax or fee on a consumer participating in the amusement of commercial whitewater rafting or other events or activities conducted upon the Ocoee River for recreational purposes shall be a fixed amount per person, to be established by the county legislative body after a determination of the cost necessary for the provision of services by the county reasonably related or incidental to the events or activities of commercial whitewater rafting. The amount of the tax or fee shall be set by the county legislative body on or before September 1 of each year and shall become effective for the whitewater rafting season which begins the following year.

The calculation on the setting of the amount of the privilege tax or amusement fee

shall be the cost of provision of services by the county reasonably related or incident to the activities of commercial whitewater rafting, divided by the number of persons who engage in whitewater rafting during the preceding year's rafting activities. Such cost shall be based solely in accordance with requirements of the Maritime Transportation Security Act of 2002, compiled in 46 U.S.C. § 2101 et seq. If such calculation substantiates the rate, the tax or fee shall be set at an amount not to exceed two dollars and fifty cents (\$2.50) per person.

The amount of the privilege tax or amusement fee for the 2010 whitewater rafting session shall be set by the county legislative body at the legislative session immediately following the adoption of this act.

In addition, pursuant to Tennessee Code Annotated, Section 67-6-330(a)(11), a tax or fee may also be imposed on any other amusement or recreational activity or facility that is conducted, produced and controlled by Polk County.

Any privilege tax or amusement fee to be imposed pursuant to this section shall first be approved by a two-thirds (2/3) vote of the legislative body of Polk County.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Polk County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.